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IN VACATION.

Arranging the Preliminaries.—The late Dennis Spencer, of Napa, Cal., was noted as a lawmaker, orator and lawyer.

One day there entered his office in Napa a bright-looking, well-dressed Chinaman. He took a chair and proceeded straight to the point:

"You Mr. Spencer, the big lawyer?"

"Yes."

"How much you charge to defend a Chinaman?"

"For what crime?"

"Murder."

"Five hundred dollars."

The Chinaman said he would call again.

A few days later he returned to Spencer's office, gravely placed \$500 in coin on the desk before the astonished attorney, and said:

"All lite, I kill 'im."

Spencer defended and acquitted him.—Central Law Journal.

Personal Instruction.—An old woman walked into a bank in Inverness, threw down her deposit book, and said she wished to draw all her money. Having got it, she retired to a corner of the room and counted it. She then marched up to the teller, and exclaimed: "Ay, that'll doe, ma man; jist pit it back again. I only wanted to see if it was a' richt."—Dundee News.

BOOK REVIEWS.

All book reviews are by the Editor in Chief unless otherwise expressly stated.

A Treatise on the Federal Income Tax Law of 1913—Including therein a Commentary on the Act Itself, together with an Appendix Containing the Text of the Federal Income Tax Law of October 3rd, 1913, and the Treasury Regulations in Relation Thereto, Together with Text of the Following Income Tax Enactments: Act of August 5th, 1861; Act of July 1st, 1862; Act of October 3rd, 1863; Act of June 30th, 1864; Act of March 3rd, 1865; Act of July 13th, 1866; Act of March 2nd, 1867; Act of July 14th, 1870. By Thomas Gold Frost, Ph. D. of the New York City Bar, Author of General Treatise on the Law of Guaranty Insurance; the Incorporation and Organization of Corporations; Federal Income Tax Law, etc. Albany, New York. Matthew Bender & Company. 1913.

This is a most timely and excellent work on the all absorbing "Income Tax," which at this time of the year is unusually interesting to the lawyer and layman alike. Mr. Frost's work is well done, up